

# IDAHO PARK AND RECREATION BOARD MEETING

November 18, 2002—Originating from Boise, Idaho

Chairman Ernest Lombard convened the special teleconference meeting at 10:00 a.m. in the Summit Conference Room with the following board members participating via telephone:

Robert M. Haakenson, Vice-Chairman, Hayden  
Randal Rice, Member, Moscow  
Latham Williams, Member, Ketchum  
Jean McDevitt, Member, Pocatello  
Doug Hancey, Member, Rexburg

Also present during all or a portion of the meeting were the following individuals:

Rick Collignon, Director  
Jane Wright, Fiscal Officer  
Rick Cummins, Administrator, Management Services  
Dean Sangrey, Administrator, Operations  
C. Nicholas Crema, Deputy Attorney General, Natural Resources Division

<b>Tape Locator Number</b>	<b>Discussion/Motion</b>
<u>Tape 1</u> Side A 133	<b><u>AGENDA</u></b>  Chairman Lombard called for any additions or deletions to the published agenda. No changes were made to the published agenda.

**Idaho Park and Recreation Board  
Teleconference Board Meeting  
November 18, 2002—10:00 a.m. Mountain Standard Time**

**CALL TO ORDER:** 10:00 a.m.

**AGENDA:**

10:10 a.m. Financial Report  
First Quarter Financial Statements  
Revenue by Calendar Year  
*Jane Wright*

10:30 a.m. Heyburn Cabin Owner Litigation  
*C. Nicholas Crema*

**DIRECTOR'S REPORT:**

**EXECUTIVE SESSION:** Under authority of Idaho Code 67-2345, an executive session may be held to discuss personnel, acquisition of private lands, and/or litigation.

Tape Locator Number	Discussion/Motion
<p>Tape 1 Side A 148</p> <p>212</p> <p>232</p> <p>286</p> <p>300</p>	<p><b><u>FIRST QUARTER FINANCIAL STATEMENT</u></b></p> <p>Mrs. Wright discussed page 11, which represents the financial statement for the Division of Management Services (<i>Attachment 1</i>). IDPR is appropriated by the categories of Division of Management Services, Personnel, Operating Capital, and Trustees (by fund). The Parks and Recreation Fund is appropriated just at the fund level—0243. As a result of the unique legislation within our agency, these must be managed by what is termed a fund detail. In addition to Parks and Recreation Fund 0243, there is also Parks and Recreation Registration 0243.02. This is the registration unit where the administrative funds are accumulated from the sale of snowmobile stickers. In summary, the agency is appropriated at the fund level, but it is then detailed so it can be managed as directed by state statute. Mrs. Wright then analyzes the percent obligated for the year in this manner.</p> <p>In reviewing the percent obligated for Management Services and evaluating those numbers over 25 percent, it was noted that under General Fund, the percentage is 74.96 percent. This percentage is due to a one-time payment of approximately \$300,000 for Management Services for the rent on the headquarters building. Our agency is also assessed one-time annual charges for computer use, personnel, our accounting system at the State Controller’s office, and some one-time charges for attorney general fees. Mrs. Wright noted this is consistent with prior years’ expenditures within the General Fund, so the 75 percent is of no concern.</p> <p>Mrs. Wright said that in looking at the percent obligated to the fund, in addition to the percent obligated in a prior fiscal year, the agency must assess whether it is in or out of alignment with the prior fiscal year if there have been no major business changes. She discussed how the agency’s reorganization has effected the Management Services financial statement. In order to look at the agency and the percent obligated to a prior fiscal year, page 15 of the financial statements provides a summary of all of the agency’s expenses by fund. This does not include the capital projects division, since that includes two-year monies.</p> <p>Mr. Hancey asked questions about changes in the year-to-date expenditures by fund. Mrs. Wright said the agency was trying to better manage cash in the 0243 Fund. Mr. Hancey concurred and noted that the General Fund can be effected by decisions made at the Statehouse level.</p> <p>Director Collignon commented on the negative effect on the agency due to changes in how funds were handled at the end of FY 2002. Mrs. Wright is applying a new strategy to adjust to the new rules. The Director said it was important for the Board to be comfortable with this fiscal strategy.</p>



Tape Locator Number	Discussion/Motion
<p>Tape 1 Side A 320</p> <p>360</p> <p>372</p> <p>398</p> <p>435</p> <p>440</p> <p>475</p>	<p>Mr. Haakenson asked where the Fund 0243 monies originate. Mrs. Wright explained that these funds are comprised of camping revenues, day-use revenues, and yurt and cabin revenues. She explained that in preparing the financial statements, two major items are critical—one is expenditures, how we are appropriated money and where we are at in the fiscal year; the second is revenue, how much money is in the bank. These two distinctly different elements comprise the financial statement. Mrs. Wright also discussed the impact of the \$301,800 holdback required by the Governor.</p> <p>Chairman Lombard asked Mrs. Wright if she had any specific concerns with the First Quarter Financial Statement. She replied that she did not see anything out of alignment with expenditures to appropriations. She, along with the Director and Personnel Officer, continue to evaluate vacancy savings in light of the \$301,800 holdback, and feels confident this can be managed to the end of the fiscal year.</p> <p>Mr. Rice noted Director Collignon's comments earlier regarding justifying the use of the General Fund revenue to JFAC and asked him to provide further information. The Director said that in the JFAC presentation, the agency will be asked how the budget cuts were handled last year. Part of the budget cut included a hiring freeze and a capital asset purchase freeze. This involved approximately \$500,000 in General Fund monies left at the end of the year. Those funds were reverted.</p> <p>Mr. Rice concurred and said the agency's fiscal approach seemed sensible to him.</p> <p>Mrs. Wright discussed page 12 of the First Quarter Financial Statements, which centered on the Operations Division, again comparing appropriations to expenditures.</p> <p>Mr. Haakenson asked Mrs. Wright to return to the Management Services financial statement on page 11. He noted that the Waterways Improvement Fund shows a negative balance. Mrs. Wright replied that Director Collignon, under statute, is allowed to award emergency grants. Director Collignon noted that Mr. Haakenson would continue to see the Waterways Fund reflecting a negative balance; however, during the current year, the agency would resolve that issue by bringing grants awarded back into line with the funds available. Mrs. Wright added that when reviewing the cash balance information later in the discussion, the Board would see that the issue has been addressed.</p> <p>Mrs. Wright returned to the discussion of the Operations Division within the financial statements. Those numbers are as anticipated. She then discussed the Statement of Cash Balances on page 16. In Fund 0247.02 Waterways, the unobligated cash balance is positive. In some of the funds, the unobligated cash balance is negative, but the agency will receive the cash prior to year end. She said this gives the agency a number in which to manage to.</p>

Tape Locator Number	Discussion/Motion
Tape 1 Side A 530	Mrs. Wright discussed the Cash Balance Analysis on pages 17 thru 20, which contains more in-depth information on those funds in which the agency collects revenue for camping or renting of boat docks. She will do a detailed review of this segment of the financial statement with the Board at the mid-year meeting.
540	Mr. Haakenson moved to accept the First Quarter Financial Statement. Mr. Hancey seconded the motion.
546	<b>Chairman Lombard called for a discussion on the motion. Hearing none, he called for a vote on the motion.</b>
548	<b>Chairman Lombard polled each board member by region for their vote. All votes were cast in the affirmative. Motion passed.</b>
552	Ms. McDevitt questioned the reduced revenue and increased park attendance figures. She asked whether revenue was down due to the lack of seasonal staff manning the kiosks. Mrs. Wright said the statistics on revenue by park and camping units by park are not included in the financial statement. She noted that Ms. McDevitt brought up an excellent point, and it will be addressed in the calendar year report where the park managers can provide their input.
592	Director Collignon said the agency is working towards a side-by-side comparison, on a quarterly or monthly basis, of the attendance figures, registered campers, and agency revenues to assist in managing this more closely. According to the revenue report, there were six parks that had a reduction in revenues this year. Five of those parks reported an increase in attendance and camping. The exception was Eagle Island State Park, where the 22 percent loss of revenue was in direct relationship to the reduction in park staff, reduced kiosk man-hours, and the reduction in hours the waterslide was in operation (weekends only as opposed to the past seven-day-per-week schedule). The Director said he was very pleased with the numbers because the park still accommodated and provided services for many park users. There was further discussion regarding the lessons learned at Eagle Island, and the financial numbers assisted in that analysis. He also noted that the agency had a good year in spite of the tough budget; revenue was up approximately \$120,000 over last year. Chairman Lombard and Ms. McDevitt commented that these statistics should be part of the agency's message to JFAC. They reflect the value of the agency's services in the parks and recreation arena by providing a safe haven to the public during troubled times.

Tape Locator Number	Discussion/Motion
<p><u>Tape 1</u> <i>Side A</i> 664</p> <p>670</p> <p>672</p> <p><u>Tape 1</u> <i>Side B</i> 280</p> <p>287</p> <p>290</p>	<p><b><u>EXECUTIVE SESSION</u></b></p> <p>Mr. Haakenson moved to enter into an Executive Session for the purpose of discussing litigation under the authority of <i>Idaho Code 67-2345—An executive session may be held to discuss personnel, acquisition of private lands, and/or litigation</i>. Ms. McDevitt seconded the motion.</p> <p><b>Chairman Lombard called for a discussion on the motion. Hearing none, he called for a vote on the motion.</b></p> <p><b>Chairman Lombard polled each board member by region for their vote. All votes were cast in the affirmative. Motion passed.</b></p> <p>Mr. Haakenson moved to close the Executive Session and return to the open Board Teleconference meeting. Ms. McDevitt seconded the motion.</p> <p><b>Chairman Lombard called for a discussion on the motion. Hearing none, he called for a vote on the motion.</b></p> <p><b>Chairman Lombard polled each board member by region for their vote. All votes were cast in the affirmative. Mr. Williams asked the record to reflect that no decisions were made in the Executive Session. Motion passed.</b></p>
<p>300</p> <p>334</p>	<p><b><u>HEYBURN CABIN OWNER LITIGATION</u></b></p> <p>Mr. Haakenson noted there are two issues in which the Board and Mr. Crema believe there could be some success in requesting appeals. One is the fact of a timely filing; the other is the exceeding of authority of the IDAPA rules. He asked Mr. Crema if the Board appealed both items, and a decision was made on the timely filing issue, would that then negate anything else? Mr. Crema responded that yes, it would negate all of the Court's subsequent decisions. Mr. Haakenson said if that should happen, would the Appellate Court or the Supreme Court be inclined to remand the entire question back to the Court again? Mr. Crema said no, it would be strictly a legal question that the Court was legally incorrect in its determination that the case was timely filed, and not being timely filed, the court would not have jurisdiction to hear the case.</p> <p>Mr. Haakenson moved that the Board direct the Deputy Attorney General to proceed with an appeal on the timely filing of the case. He also moved to appeal the decision that the Board exceeded its authority of the IDAPA rules. Mr. Crema asked for clarification regarding the second issue. A sub-issue of that would be the Court's determination that the appropriate rate of return for the leases was the old lease rate. Mr. Haakenson concurred. Ms. McDevitt seconded the motion.</p>

Tape Locator Number	Discussion/Motion
<p><u>Tape 1</u> <i>Side B</i> 362</p> <p>382</p> <p>384</p>	<p>Director Collignon asked Mr. Crema how the Board would state its reason for not appealing the other issues in the case. Mr. Crema responded that there is no need to state a reason why the Board is not appealing any particular issue. As the appellant, the Board frames its appeal. He added that should the Board file for an appeal, there should not be anything other than the award of attorney's fees that the leaseholder's association would cross-appeal. Mr. Crema feels comfortable that there was a good legal precedent whereby the award of attorney's fees were appropriately denied.</p> <p><b>Chairman Lombard called for a discussion on the motion. Hearing none, he called for a vote on the motion.</b></p> <p><b>Chairman Lombard polled each board member by region for their vote. All votes were cast in the affirmative. Motion passed.</b></p>
	<p><b><u>DIRECTOR'S REPORT</u></b></p> <p>390 Director Collignon discussed the Governor's Blue Ribbon Task Force and the efforts the agency had made during the past few weeks. The agency made its presentation to the Task Force subcommittee on November 15. Chairman Lombard attended the presentation as well. For the most part, the comments on Parks and Recreation were positive. The subcommittee did not appear to be recommending any major changes in the agency's organizational structure at this time.</p> <p>406 Director Collignon discussed a cabinet meeting he attended with the Governor on November 12. The Governor is establishing his agenda for the next four years and preparing for his State of the State address. He has challenged the agency to move forward with a number of initiatives. Many of the items on the Horizon's Score Card are items that will be highlighted in the Governor's initiatives.</p> <p>420 The Director asked the Board if they had received the Monthly Report. The Board members answered in the affirmative. Ms. McDevitt had comments on the Dworshak Marina and the Big Eddy project. She cautioned that should the agency draw up a lease, issues such as those at Heyburn should be carefully identified and resolved within that document. Director Collignon said another meeting on this project is scheduled for December 17, and his monthly report will give the Board more in-depth information regarding the research that has been done.</p>

Tape Locator Number	Discussion/Motion
Tape 1 Side B 444	Ms. McDevitt had a question on the staffing of the State Comprehensive Outdoor Recreation and Tourism Plan (SCORPT)/Outdoor Recreation Data Center positions. Director Collignon responded that Rick Just will fill the Coordinator position, Mary Lucachick will fill the Outdoor Recreation Analyst—Water position, Jeff Cook will transfer from the Trails program to fill the Outdoor Recreation Analyst—Lands position, and the Human Dimensions Research Analyst position is on hold until the agency receives confirmation that the grant was awarded. Jim Poulsen is the SCORPT Analyst and, in addition, he will be assigned to the Regional Grants Specialist position for the North Region. In summary, the only new position is the Human Dimensions position.
475	Director Collignon summarized the grants workshops that were held around the state. He noted that the comments on the grant criteria have generally been constructive and supportive. The Coeur d'Alene meeting was positive, and Bonner County had one representative in attendance. Mr. Haakenson also attended the meeting, and commented on Brian Miller's presentation of the grant criteria. He said that Mr. Miller did an excellent job, and there was no room for any confusion on the rating criteria.
502	Mr. Rice asked if a date had been established for the January 2003 Board Meeting. Director Collignon replied that the JFAC meeting was scheduled for the morning of January 16, so the Board will meet at 1:00 p.m. on Wednesday, January 15, 2003.
	<b><u>ADJOURNMENT</u></b>
518	Mr. Haakenson made a motion to adjourn. Ms. McDevitt seconded the motion. The meeting was adjourned at 11:20 a.m.

Ernest J. Lombard, Chairman  
Idaho Park and Recreation Board

Richard J. Collignon, Director  
and Ex-Officio Member of the Board

/dsc

- ☐ Board Policy Requested  
☐ Procedures Manual Requested

**Idaho Park and Recreation Board Meeting**

Teleconference  
November 18, 2002

**AGENDA ITEM:** Financial Statement  
**BOARD ACTION REQUESTED**

**PRESENTER:** Jane Wright, CPA, CIA  
Financial Officer

**BACKGROUND:** Enclosed are the Idaho Department of Parks & Recreation's Fiscal Year 2003 Financial Statements for the first quarter ending September 30, 2002.

A fund description along with the source and use of the agency's various funds is included along with the financial statements for the 1st quarter of Fiscal Year 2003.

Appropriated amounts do reflect the 3.5% holdback (\$301,800) required pursuant to the Governor's Executive Order, transfers between Divisions (Management Services, Operations, and Capital Projects), as well as transfers between personnel, operating, capital, and trustee & benefits allowed pursuant to IC §67-3511.

A summary of the financial status by Division is as follows:

Management Services:

*Personnel:* The overall percentage of personnel obligated is 23.91%. The general fund amount obligated (26.6%) is slightly higher than normal. This is because \$100,400 was appropriated in Operations but allocated in Management Services after the final reorganization.

*Operating:* Percentage obligated at the end of the first quarter is 39%. Expenses generally exceed 25% in the first quarter because of one-time payments to the Idaho Building Authority for rent on the headquarters building and one time annual payments to other state agencies for services related to accounting, payroll, and attorney general fees.

*Capital:* Funds allocated for capital will be expended for computer equipment and a replacement vehicle for the headquarters motor pool.



*Trustee & Benefits:* As grant awards are approved by the Board or Directors, funds are expended or encumbered. At the end of the first quarter, expenditures and encumbrances appear in alignment with the appropriation and cash available

#### Operations

*Personnel:* Percent obligated in personnel expended at the end of the first quarter is 35% and 24.63% in the General (0001) and the Park & Recreation Fund (0243) respectively. General Fund is predominantly classified personnel while the Park & Recreation Fund is allocated for seasonal salaries. The 35% expended includes the 3.5% holdback but does not include the \$100,400 allocated in Management Services related to the reorganization. Overall, expenditures appear to be in alignment with prior fiscal year.

*Operating:* The total percent obligated is 24.63% at the end of the first quarter. Expenditures appear to be normal throughout the various programs.

*Capital:* Capital purchases had been put on hold because of general fund constraints and the goal to identify funds for cabins. Therefore, expenditures for capital funds in Operations at 7.38% are lower than normal at the end of the first quarter.

#### Capital Projects:

*Capital:* Appropriated amounts include prior year carryovers. This Division has two years spending authority because of the time required to complete construction projects. Expenditures and encumbrances do seem low for the first quarter. However, three large projects are on hold (Bruneau Science Center, Hells Gate, and Old Mission). Other projects are on target.

Cash is not available in funds 0410.01 (Enterprise Fund) for Lakeview and Kokanee Cove improvements or 0496.03 Park Land Trust to support the appropriated amounts shown. As cash becomes available, projects will move forward.

# Statement of Cash Balances

## as of September 30, 2002

<b>Fund</b>	<b>Reason for Increase/(Decrease)</b>
0125 Indirect Cost Recovery	Indirect funds are transferred in as cash is received from the federal government. Transfers In increased 110.1% and expenditures increased 124.2% this quarter over last year for the same time period. Due to the number of variables in being reimbursed from the Federal Government, receipts can fluctuate significantly. Expenditures in this fund are anticipated to increase because of the decrease in general fund dollars available and the increase in demands related to the grant program.
0243 Park & Recreation	First quarter revenue does not reflect credit card sales taken through Reserve America. Revenue for the calendar year increased 5.36%. The cash balance is higher than prior years because the agency changed the allocation mix between funds. Cash is sufficient in this fund to operate through the end of the fiscal year and invest in cabins to increase future revenue.
0243.03	This is the second consecutive year for the sale of the Sawtooth License Plate and revenue increased 17.2% over last year. The Idaho Transportation Department administers the sale of the plates. The net proceeds to the Park & Recreation Fund are designated for administration (15%) and for park & recreation activities (85%). IDPR distributes 85% to the Sawtooth Society pursuant to the terms and conditions of a memorandum of agreement.
0247 Recreational Fuels	Revenue for gas tax at the end of the first quarter is up 2.4% pursuant to the Idaho Tax Commission. Revenue in this fund is projected to remain stable with minor fluctuations through FY2004.
	There is a negative Unobligated Cash balance of \$630,276 in the Waterways Fund 0247.02. However, cash received through the end of the year should be sufficient to bring the cash fund balance close to break even. In addition, Operating Transfers Out of the Waterways Fund to the Federal Fund (0348) total \$300,000.

The ending Cash balance and Unobligated Cash Balance for all

other gas tax fund details (Capital Improvement, Off Road Motor Vehicle, and Road & Bridge) are all positive and as anticipated.

0250.01 Revenue fluctuates due to timing in processing. See Fiscal Year  
0250.02 2004 Board Budget Book for details on increases or decreases in  
<sup>a</sup>0250.03 number of registrations by type for the season.

<sup>b</sup>0250.04

Registration Revenue

<sup>a</sup>Revenue in the Snowmobile Fund (0250.03) comes from the sale of Snowmobile Stickers & the sale of Snowmobile License plates. The Cash balance from the Sale of License Plates totals \$71,988 at the end of September and the cash balance of the undesignated fund is \$96,668.

<sup>b</sup>The cash balance in the Motorbike Fund includes the 15% administrative portion of \$177,660.

0250.05  
Recreational Vehicle

The registration fee for recreational vehicles (motor homes) is calculated on the value of the unit. Fiscal year increase in revenue for this fund at the end of September was 7.8%. However, the Idaho Tax Commission changed the calculation of the value of the RV so revenue is expected to decline within the next two years.

It is expected that this fund will remain in a healthy cash position through the end of the fiscal year. The anticipated decrease in revenue was taken into consideration when awarding FY2003 grants.

0348  
Federal Funds

The ending cash balance includes advances from other fund in the amount of \$651,000 (\$300,000 from Waterways Fund 0247.02 and \$351,000 from the Park & Recreation Fund 0243). The IDPR is on a reimbursement basis so cash is drawn from the federal government after the expense is incurred. A negative un-obligated Cash Balance is anticipated based on how funds are encumbered. The Fiscal unit is billing as aggressively and timely as possible within federal guidelines in order to minimize the use of state funds for federal programs.

0349  
Miscellaneous  
Revenue

Resale activity in the fund was transferred to the Business Fund 0410.02. Any activity in this fund is related to non-federal grants. Revenue and expenditure fluctuations are not

comparable between fiscal years.

0410.01  
Enterprise Fund

We were unable to identify the cause of the decrease in revenue of 13.7% in this fund because credit card transactions from Reserve America have not been posted. Additional analysis will be completed for the 2<sup>nd</sup> quarter financial statements. It is normal for expenditures to fluctuate due to resale or one time capital improvements.

0410.02  
Business Account  
Continuous Spending  
Authority

The significant fluctuations in revenue and expenditures in fund 0410.02 are the result of operating the McFadden Farm related to the Billingsley Creek acquisition. At the end of September the farm operation was \$36,186 in the negative for the past season.

This fund balance also includes the receipts related to the Heyburn Cabin rent increase of \$174,815 that may need to be returned to cabin owners.

0494.05  
Petroleum Violation

The revenue is from interest received. These are one-time funds appropriated in fiscal year 1998. Funds are obligated for projects as interest is earned.

0496.02  
Harriman

Revenue is up 3.6% due to yurt revenue and an increase in the use of the ranch manager's house. Expenditures are about the same as last fiscal year for the first quarter.

0496.03  
Park Land Trust

The majority of the cash in this fund is held in trust for specific parks or one time revenue earned from timber sales that will be used for natural resource management plans and related activity across the state park system.

0496.04

The current cash balance of \$85,690 is restricted for use related to the acquisition of Ponderosa Park in-holdings (Lakeview Village and the Wetzel property).

0496.05

Receipts fluctuate with billings to the railroad. Current operating expenditures are funded from reimbursements for prior period expenditures related to the Trail of the Couer d'Alenes.

**RECOMMENDATION:** Staff recommends that the Board approve the financial report as presented.

**IDAHO DEPARTMENT OF PARKS & RECREATION  
SOURCES AND USES OF FUNDS**

<b>Fund Number</b>	<b>Name &amp; Source of Funds</b>	<b>Use of Funds</b>
0001	General Account: General state taxes & interest	Any appropriated purpose
0125	Federal Indirect Cost: Federal grant indirect cost recovery	General agency administrative costs and Recreation Bureau federal grant administration
0243	Park & Recreation Account: Park general operational revenues from fees, licensing administration and vendor fees	Any agency operational costs
0243.02	Park & Recreation Account: 15% Administrative Fee from processing recreational vehicle registrations.	Any appropriated expenditure related to the administration of registering Snowmobiles, boats, or Park & Ski Permits
0243.03	Park & Recreation Account: Sawtooth National Recreation Area Special License Plate sales.	For use in the maintenance of parks and facilities. Ten dollars of each initial fee and \$10 of each renewal fee shall be deposited in the state treasurer in the park and recreation fund.
0247.01	Parks & Rec. Capital Improvement: Gas Tax	Capital improvements and related costs
0247.02	Waterways: Gas Tax	Operational costs for the boating programs and grants for boating safety or facilities
0247.03	Off Road Motor Vehicle: Gas Tax	Operational costs for the state motorized trails program and grants for trails related development, maintenance and law enforcement

**IDAHO DEPARTMENT OF PARKS & RECREATION  
SOURCES AND USES OF FUNDS**

0247.04	Parks & Rec. Road & Bridge: Gas Tax	Portion for park road improvements and portion for county recreation access & road improvements
0250.01	State Vessel Account: 85% of state boat registration fees	Distributed to counties based on licensee designations
0250.02	Cross Country Skiing: 85% of cross country ski parking permits & rental income from Idaho City Yurt System	Operational costs for cross country skiing program, contracts for ski area grooming and plowing, and yurt maintenance.
0250.03	State Snowmobile: 85% of snowmobile license fees	Distributed to designated eligible counties. Undesignated funds used for grants or related maintenance
0250.04	Motorbike: 85% of motorbike license fees and 15% allowable for administration	Operational costs of the trail ranger program, grants for motorbike related projects and administrative costs in the Registration Section.
0250.05	Recreational Vehicle: Portion of RV license fees	Operational costs of the state RV program and grants for RV projects
0348	State Federal Funds: Boating Safety LWCF, National Trails Program, and memorandums of understanding to operate state parks	Agency federally funded acquisition & development, pass through federal grants and federal MOU's and contracts
0349	Parks & Rec Special Revenue: Grants & contracts	Non federal memorandums of understanding, grants or other agreements
0410.01 0410.02	Parks & Rec Enterprise: Enterprise operations such as marinas, owned cabins etc. Fund 0410.02 has continuous spending authority.	Operation of enterprise functions and purchase of goods for resale

**IDAHO DEPARTMENT OF PARKS & RECREATION  
SOURCES AND USES OF FUNDS**

0494	Petroleum Price Violation Fund - Redistribution to the states from the U.S. Department of Energy	Non-Motorized trail projects throughout Idaho
0496.01	Park Donations: Donations & Contributions	General or specific donation purposes
0496.02	Harriman Trust: Harriman park fees, revenues and investment earnings	Harriman ranch operation and maintenance, development or acquisition
0496.03	Park Land Trust: Trust Funds including balance of seed moneys for McCroskey Trust.	Acquisition of land and related costs, investment of trust funds for specific purposes
0496.04	Park Land Trust Ponderosa Acquisition	Acquire in-holdings surrounding Ponderosa State Park.
0496.05	The Trail of the Coeur d'Alenes	Operation and maintenance of the rail to trail line from Plummer to Mullan
0892	Rotary Account: General fund impressed funds reimbursed from all funds	Petty cash and travel advance requirements

**IDAHO DEPARTMENT OF PARKS & RECREATION**  
**FY 2003 FINANCIAL STATEMENT**  
September 30, 2002

Program/Type	Appropriation	Expenditures	Encumbrance	Balance	% Obligated
<b>Management Services:</b>					
Personnel:	2,527,388	604,250	0	1,923,138	23.91%
Operating:	1,551,800	590,029	22,781	938,990	39.49%
Capital:	34,000	7,475	0	26,525	21.99%
Trustee:	9,884,207	1,705,181	3,584,910	4,594,115	53.52%
	<b>13,997,395</b>	<b>2,906,935</b>	<b>3,607,691</b>	<b>7,482,769</b>	46.54%
<b>Operations:</b>					
Personnel:	7,551,117	2,295,226	0	5,255,890	30.40%
Operating:	3,343,864	790,784	32,868	2,520,212	24.63%
Capital:	1,562,000	82,169	33,165	1,446,666	7.38%
Trustee:	0	0	0	0	0.00%
	<b>12,456,981</b>	<b>3,168,179</b>	<b>66,033</b>	<b>9,222,768</b>	25.96%
<b>Capital Projects:</b>					
Personnel:	0	0	0	0	0.00%
Operating:	420,000	353,891	0	66,109	84.26%
Capital:	11,069,956	1,093,863	3,875	9,972,218	9.92%
Trustee:	1,000,000	1,000,000	0	0	N/A
	<b>12,489,956</b>	<b>2,447,754</b>	<b>3,875</b>	<b>10,038,327</b>	19.63%
<b>Total Agency</b>	<b>\$38,944,332</b>	<b>\$8,522,869</b>	<b>\$3,677,599</b>	<b>\$26,743,864</b>	31.33%



**IDAHO DEPARTMENT OF PARKS & RECREATION**  
**FY 2003 FINANCIAL STATEMENT**  
September 30, 2002

Program/Type	Fund	Appropriation	Expenditures	Encumbrances	Balance	% Obligated
<b>Management Services:</b>						
<b>Personnel:</b>						
General	0001	1,373,200	365,747	-	1,007,453	26.63%
Federal Indirect	0125	103,688	29,310	-	74,378	28.27%
Parks & Rec	0243	322,354	94,323	-	228,031	29.26%
Parks & Rec Reg	0243.02	175,146	42,728	-	132,418	24.40%
a Capital Imp	0247.01	162,812	29,402	-	133,410	N/A
a Waterways Imp	0247.02	61,799	10,397	-	51,402	16.82%
a Off Road MV	0247.03	122,589	13,516	-	109,073	11.03%
b Motorbike	0250.04	6,042	1,657	-	4,385	27.43%
b Rec Vehicle	0250.05	118,058	17,170	-	100,888	14.54%
Federal Grant	0348	78,700	-	-	78,700	0.00%
Misc Special	0349	3,000	-	-	3,000	0.00%
		<b>2,527,388</b>	<b>604,250</b>	<b>0</b>	<b>1,923,138</b>	<b>23.91%</b>
<b>Operating:</b>						
General	0001	630,600	449,902	22,781	157,917	74.96%
Federal Indirect	0125	36,700	3,242	-	33,458	8.83%
Parks & Rec	0243	391,800	61,638	-	330,162	15.73%
Parks & Rec Reg	0243.02	194,500	52,503	-	141,997	26.99%
a Capital Imp	0247.01	20,500	18,436	-	2,064	89.93%
a Waterways Imp	0247.02	21,560	2,384	-	19,176	N/A
a Off Road MV	0247.03	20,040	132	-	19,908	0.66%
b Motorbike	0250.04	44,300	-	-	44,300	0.00%
b Rec Vehicle	0250.05	169,000	1,275	-	167,725	N/A
Federal Grant	0348	5,200	518	-	4,682	9.96%
Misc Special	0349	17,600	-	-	17,600	0.00%
		<b>1,551,800</b>	<b>590,029</b>	<b>22,781</b>	<b>938,990</b>	<b>39.49%</b>
<b>Capital:</b>						
Federal Indirect	0125	1,000	-	-	1,000	0.00%
Parks & Rec	0243	5,000	-	-	5,000	0.00%
Parks & Rec Reg	0243.02	15,000	-	-	15,000	0.00%
a Capital Imp	0247.01	6,000	-	-	6,000	0.00%
a Waterways Imp	0247.02	6,000	7,475	-	(1,475)	124.58%
b Rec Vehicle	0250.05	1,000	-	-	1,000	0.00%
		<b>34,000</b>	<b>7,475</b>	<b>0</b>	<b>26,525</b>	<b>21.99%</b>
<b>Trustee:</b>						
Parks & Rec SNRA	0243.03	50,000	9,754	-	40,246	19.51%
a Waterways Imp	0247.02	1,222,407	402,574	422,454	397,380	67.49%
a Off Road MV	0247.03	488,400	-	-	488,400	0.00%
a Road & Bridge	0247.04	300,000	-	-	300,000	0.00%
b State Vessel	0250.01	1,750,000	501,333	-	1,248,667	28.65%
b Cross Country Ski	0250.02	40,900	-	-	40,900	0.00%
b Snowmobile	0250.03	1,250,000	590,274	-	659,726	47.22%
b Motorbike	0250.04	130,100	11,661	40,213	78,226	39.87%
b Rec Vehicle	0250.05	2,860,000	60,370	2,589,204	210,426	92.64%
Federal Grant	0348	1,492,400	129,216	533,040	830,144	44.38%
Petroleum Violation	0494.05	300,000	-	-	300,000	0.00%
		<b>9,884,207</b>	<b>1,705,181</b>	<b>3,584,910</b>	<b>4,594,115</b>	<b>53.52%</b>
<b>Total Management Services</b>		<b>\$13,997,395</b>	<b>\$2,906,935</b>	<b>\$3,607,691</b>	<b>\$7,482,769</b>	<b>46.54%</b>

**IDAHO DEPARTMENT OF PARKS & RECREATION**  
**FY 2003 FINANCIAL STATEMENT**  
September 30, 2002

Program/Type	Fund	Appropriation	Expenditures	Encumbrances	Balance	% Obligated
<b>Operations:</b>						
<b>Personnel:</b>						
General	0001	4,171,200	1,460,805	-	2,710,395	35.02%
Federal Indirect	0125	33,412	8,749	-	24,663	26.19%
Parks & Rec	0243	1,488,400	366,552	-	1,121,848	24.63%
a Waterways Imp	0247.02	76,524	13,857	-	62,667	18.11%
a Off Road MV	0247.03	161,376	31,429	-	129,947	19.48%
b Cross Country Ski	0250.02	47,496	8,461	-	39,035	17.81%
b Snowmobile	0250.03	-	6	-	(6)	N/A
b Motorbike	0250.04	153,342	54,285	-	99,057	35.40%
b Rec Vehicle	0250.05	35,562	8,173	-	27,389	N/A
Federal Grant	0348	876,600	202,768	-	673,832	23.13%
Misc Special	0349	6,700	-	-	6,700	N/A
Enterprise	0410.01	254,400	104,995	-	149,405	41.27%
Business Accounts	0410.02	6,005	6,005	-	0	1
Park Donations	0496.01	13,374	3,582	-	9,792	26.78%
Harriman	0496.02	74,276	12,332	-	61,944	16.60%
Park Land Trust	0496.03	87,244	13,227	-	74,017	15.16%
Plummer to Mullan	0496.05	65,206	-	-	65,206	0.00%
		7,551,117	2,295,226	0	5,255,890	30.40%
<b>Operating:</b>						
General	0001	745,900	289,889	23,868	432,143	42.06%
Federal Indirect	0125	2,400	1,672	-	728	69.67%
Parks & Rec	0243	835,200	48,576	-	786,624	5.82%
a Capital Imp	0247.01	-	3,790	-	(3,790)	N/A
a Waterways Imp	0247.02	45,200	5,082	-	40,118	11.24%
a Off Road MV	0247.03	53,800	3,608	-	50,192	6.71%
a Road & Bridge	0247.04	6,000	-	-	6,000	0.00%
b Cross Country Ski	0250.02	42,247	424	-	41,823	1.00%
b Snowmobile	0250.03	63,133	1,461	-	61,672	2.31%
b Motorbike	0250.04	69,720	26,414	-	43,306	37.89%
b Rec Vehicle	0250.05	10,000	-	-	10,000	0.00%
Federal Grant	0348	305,800	88,577	3,500	213,723	30.11%
Misc Special	0349	77,500	2,799	-	74,701	3.61%
Enterprise	0410.01	694,900	166,442	-	528,458	23.95%
Business Accounts	0410.02	128,364	128,364	-	0	100.00%
Park Donations	0496.01	1,000	450	-	550	45.04%
Harriman	0496.02	10,066	1,348	-	8,718	13.39%
Park Land Trust	0496.03	222,634	20,385	5,500	196,749	11.63%
Plummer to Mullan	0496.05	30,000	1,503	-	28,497	5.01%
		3,343,864	790,784	32,868	2,520,212	24.63%
<b>Capital:</b>						
a Capital Imp	0247.01	450,000	74,169	33,165	342,666	23.85%
a Off Road MV	0247.03	740,000	-	-	740,000	N/A
b Motorbike	0250.04	47,000	-	-	47,000	0.00%
Federal Grant	0348	25,000	8,000	-	17,000	N/A
Enterprise	0410.01	150,000	-	-	150,000	0.00%
Park Land Trust	0496.03	50,000	-	-	50,000	0.00%
Plummer to Mullan	0496.05	100,000	-	-	100,000	0.00%
		1,562,000	82,169	33,165	1,446,666	7.38%
<b>Total Park Operations</b>		<b>\$12,456,981</b>	<b>\$3,168,179</b>	<b>\$66,033</b>	<b>\$9,222,768</b>	<b>25.96%</b>

**IDAHO DEPARTMENT OF PARKS & RECREATION**  
**FY 2003 FINANCIAL STATEMENT**  
September 30, 2002

Program/Type	Fund	Appropriation	Expenditures	Encumbrances	Balance	% Obligated
<b>Capital Projects:</b>						
<b>Operating:</b>						
General	0001	232,000	232,000	-	0	100.00%
Parks & Rec	0243	-	-	-	0	N/A
a Capital Imp	0247.01	-	-	-	0	N/A
Park Land Trust	0496.03	-	-	-	0	N/A
Park Land Trust-Pond	0496.04	188,000	121,891	-	66,109	64.84%
		420,000	353,891	0	66,109	84.26%
<b>c Capital:</b>						
General	0001	1,480,109	168,378	-	1,311,731	11.38%
Parks & Rec	0243	99,809	-	-	99,809	0.00%
a Capital Imp	0247.01	1,463,359	19,677	-	1,443,682	1.34%
a Waterways Imp	0247.02	161,995	-	-	161,995	0.00%
a Off Road MV	0247.03	51,100	-	-	51,100	0.00%
a Road & Bridge	0247.04	387,957	6,450	-	381,507	1.66%
a Rec Vehicle	0250.05	2,110,804	8,952	3,875	2,097,977	0.61%
Federal Grant	0348	818,301	267	-	818,034	0.03%
Misc Special	0349	10,077	-	-	10,077	0.00%
Enterprise	0410.01	522,500	-	-	522,500	0.00%
Park Donations	0496.01	3,101,946	-	-	3,101,946	N/A
Park Land Trust	0496.03	50,000	80,139	-	(30,139)	160.28%
Park Land Trust-Pond	0496.04	812,000	810,000	-	2,000	99.75%
		11,069,956	1,093,863	3,875	9,972,218	9.92%
<b>Trustee:</b>						
d General	0001	1,000,000	1,000,000	-	0	N/A
		1,000,000	1,000,000	0	0	N/A
Total Development		\$12,489,956	\$2,447,754	\$3,875	\$10,038,327	19.63%
a Recreational Fuels						
b Registration Funds						
c Includes Prior Year Reappropriation						
d Transferred to Fund 0496.04						
Total Agency		\$38,944,332	\$8,522,869	\$3,677,599	\$26,743,864	31.33%

**IDAHO DEPARTMENT OF PARKS & RECREATION**  
**FY 2003 FINANCIAL STATEMENT**  
September 30, 2002

Program/Type	Fund	Appropriation	Expenditures	Encumbrances	Balance	% Obligated	% Prior Year
<b>Fund Summary</b>							
<b>General</b>	0001	<b>9,633,009</b>	<b>3,966,720</b>	<b>46,649</b>	<b>5,619,639</b>	41.66%	27.17%
<b>Federal Indirect</b>	0125	<b>177,200</b>	<b>42,974</b>	<b>0</b>	<b>134,226</b>	24.25%	11.02%
<b>Disaster Emergency</b>	0232	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A	N/A
<b>Parks &amp; Rec</b>	0243	<b>3,142,563</b>	<b>571,089</b>	<b>0</b>	<b>2,571,473</b>	18.17%	31.28%
<b>Parks &amp; Rec</b>	0243.02	<b>384,646</b>	<b>95,231</b>	<b>0</b>	<b>289,415</b>	24.76%	19.58%
<b>Parks &amp; Rec</b>	0243.03	<b>50,000</b>	<b>9,754</b>	<b>0</b>	<b>40,246</b>	19.51%	16.94%
<b>Capital Imp</b>	0247.01	<b>2,102,671</b>	<b>145,473</b>	<b>33,165</b>	<b>1,924,033</b>	8.50%	7.23%
<b>Waterways Imp</b>	0247.02	<b>1,595,485</b>	<b>441,768</b>	<b>422,454</b>	<b>731,263</b>	54.17%	78.36%
<b>Off Road MV</b>	0247.03	<b>1,637,305</b>	<b>48,685</b>	<b>0</b>	<b>1,588,620</b>	2.97%	32.57%
<b>Road &amp; Bridge</b>	0247.04	<b>693,957</b>	<b>6,450</b>	<b>0</b>	<b>687,507</b>	0.93%	2.36%
<b>State Vessel</b>	0250.01	<b>1,750,000</b>	<b>501,333</b>	<b>0</b>	<b>1,248,667</b>	28.65%	43.43%
<b>Cross Country Ski</b>	0250.02	<b>130,643</b>	<b>8,885</b>	<b>0</b>	<b>121,758</b>	6.80%	4.73%
<b>Snowmobile</b>	0250.03	<b>1,313,133</b>	<b>591,741</b>	<b>0</b>	<b>721,392</b>	45.06%	30.77%
<b>Motorbike</b>	0250.04	<b>450,504</b>	<b>94,019</b>	<b>40,213</b>	<b>316,273</b>	29.80%	50.42%
<b>Rec Vehicle</b>	0250.05	<b>5,304,424</b>	<b>95,940</b>	<b>2,593,079</b>	<b>2,615,405</b>	50.69%	32.61%
<b>Federal Grant</b>	0348	<b>3,602,001</b>	<b>429,346</b>	<b>536,540</b>	<b>2,636,115</b>	26.82%	42.29%
<b>Misc Special</b>	0349	<b>114,877</b>	<b>2,799</b>	<b>0</b>	<b>112,078</b>	2.44%	24.63%
<b>Enterprise</b>	0410.01	<b>1,621,800</b>	<b>271,437</b>	<b>0</b>	<b>1,350,363</b>	16.74%	15.98%
<b>Public Recreation</b>	0410.02	<b>134,369</b>	<b>134,369</b>	<b>0</b>	<b>0</b>	100.00%	100.00%
<b>Petroleum Violation</b>	0494.05	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	0.00%	0.87%
<b>Park Donations</b>	0496.01	<b>3,116,320</b>	<b>4,032</b>	<b>0</b>	<b>3,112,288</b>	0.13%	9.56%
<b>Harriman</b>	0496.02	<b>84,342</b>	<b>13,680</b>	<b>0</b>	<b>70,662</b>	16.22%	13.92%
<b>Park Land Trust</b>	0496.03	<b>409,878</b>	<b>113,751</b>	<b>5,500</b>	<b>290,627</b>	29.09%	0.01%
<b>Park Land Trust</b>	0496.04	<b>1,000,000</b>	<b>931,891</b>	<b>0</b>	<b>68,109</b>	93.19%	90.98%
<b>Plummer to Mullan</b>	0496.05	<b>195,206</b>	<b>1,503</b>	<b>0</b>	<b>193,703</b>	0.77%	21.40%
		<b>\$38,944,332</b>	<b>\$8,522,869</b>	<b>\$3,677,599</b>	<b>\$26,743,864</b>	31.33%	30.92%

**IDAHO DEPARTMENT OF PARKS & RECREATION**  
**FY 2003 FINANCIAL STATEMENT**  
**Comparison to Prior Year for Management Services and Operations**  
**September 30, 2002**

Program/Type	Fund	Appropriation	Expenditures	Encumbrances	Balance	% Obligated	% Prior Year
<b>Fund Summary</b>							
<b>General</b>	0001	<b>7,920,900</b>	<b>3,566,343</b>	<b>46,649</b>	<b>4,307,908</b>	45.61%	31.76%
<b>Federal Indirect</b>	0125	<b>177,200</b>	<b>42,974</b>	<b>0</b>	<b>134,226</b>	24.25%	11.02%
<b>Disaster Emergency</b>	0232	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A	N/A
<b>Parks &amp; Rec</b>	0243	<b>3,042,754</b>	<b>571,089</b>	<b>0</b>	<b>2,471,665</b>	18.77%	32.34%
<b>Parks &amp; Rec</b>	0243.02	<b>384,646</b>	<b>95,231</b>	<b>0</b>	<b>289,415</b>	24.76%	19.58%
<b>Parks &amp; Rec</b>	0243.03	<b>50,000</b>	<b>9,754</b>	<b>0</b>	<b>40,246</b>	19.51%	16.94%
<b>Capital Imp</b>	0247.01	<b>639,312</b>	<b>125,796</b>	<b>33,165</b>	<b>480,351</b>	24.86%	17.95%
<b>Waterways Imp</b>	0247.02	<b>1,433,490</b>	<b>441,768</b>	<b>422,454</b>	<b>569,268</b>	60.29%	85.79%
<b>Off Road MV</b>	0247.03	<b>1,586,205</b>	<b>48,685</b>	<b>0</b>	<b>1,537,520</b>	3.07%	33.44%
<b>Road &amp; Bridge</b>	0247.04	<b>306,000</b>	<b>0</b>	<b>0</b>	<b>306,000</b>	0.00%	0.98%
<b>State Vessel</b>	0250.01	<b>1,750,000</b>	<b>501,333</b>	<b>0</b>	<b>1,248,667</b>	28.65%	43.43%
<b>Cross Country Ski</b>	0250.02	<b>130,643</b>	<b>8,885</b>	<b>0</b>	<b>121,758</b>	6.80%	4.73%
<b>Snowmobile</b>	0250.03	<b>1,313,133</b>	<b>591,741</b>	<b>0</b>	<b>721,392</b>	45.06%	30.77%
<b>Motorbike</b>	0250.04	<b>450,504</b>	<b>94,019</b>	<b>40,213</b>	<b>316,273</b>	29.80%	50.42%
<b>Rec Vehicle</b>	0250.05	<b>3,193,620</b>	<b>86,988</b>	<b>2,589,204</b>	<b>517,428</b>	83.80%	35.77%
<b>Federal Grant</b>	0348	<b>2,783,700</b>	<b>429,079</b>	<b>536,540</b>	<b>1,818,081</b>	34.69%	41.37%
<b>Misc Special</b>	0349	<b>104,800</b>	<b>2,799</b>	<b>0</b>	<b>102,001</b>	2.67%	23.09%
<b>Enterprise</b>	0410.01	<b>1,099,300</b>	<b>271,437</b>	<b>0</b>	<b>827,863</b>	24.69%	24.29%
<b>Public Recreation</b>	0410.02	<b>134,369</b>	<b>134,369</b>	<b>0</b>	<b>0</b>	N/A	N/A
<b>Petroleum Violation</b>	0494.05	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	0.00%	0.87%
<b>Park Donations</b>	0496.01	<b>14,374</b>	<b>4,032</b>	<b>0</b>	<b>10,342</b>	28.05%	9.56%
<b>Harriman</b>	0496.02	<b>84,342</b>	<b>13,680</b>	<b>0</b>	<b>70,662</b>	16.22%	13.92%
<b>Park Land Trust</b>	0496.03	<b>359,878</b>	<b>33,612</b>	<b>5,500</b>	<b>320,766</b>	10.87%	N/A
<b>Park Land Trust</b>	0496.04	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	N/A	N/A
<b>Plummer to Mullan</b>	0496.05	<b>195,206</b>	<b>1,503</b>	<b>0</b>	<b>193,703</b>	0.77%	21.40%
		<b>\$27,454,376</b>	<b>\$7,075,115</b>	<b>\$3,673,724</b>	<b>\$16,705,537</b>	39.15%	35.24%

*Note: In order to compare % Obligated between fiscal years, the appropriations and expenditures for capital projects was excluded in this report. Funding for the Division of Capital Projects can cross two fiscal years pursuant to Senate Bill 1480, Section 3.*

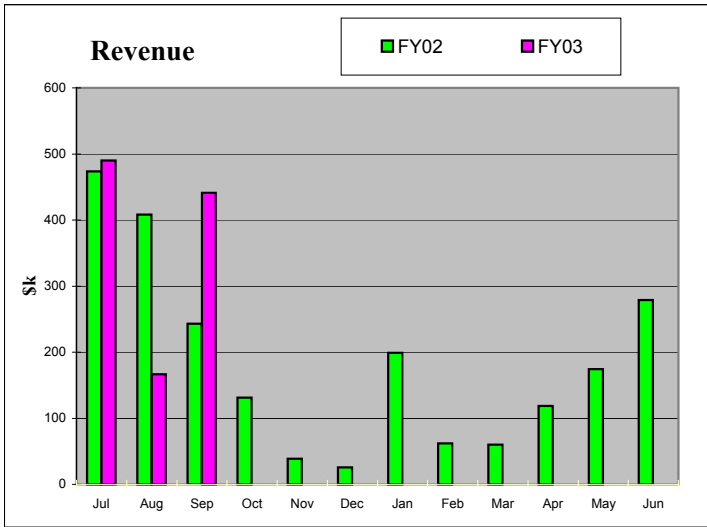
**IDAHO DEPARTMENT OF PARKS & RECREATION**

**FY2003 STATEMENT OF CASH BALANCES**

As of September 30, 2002

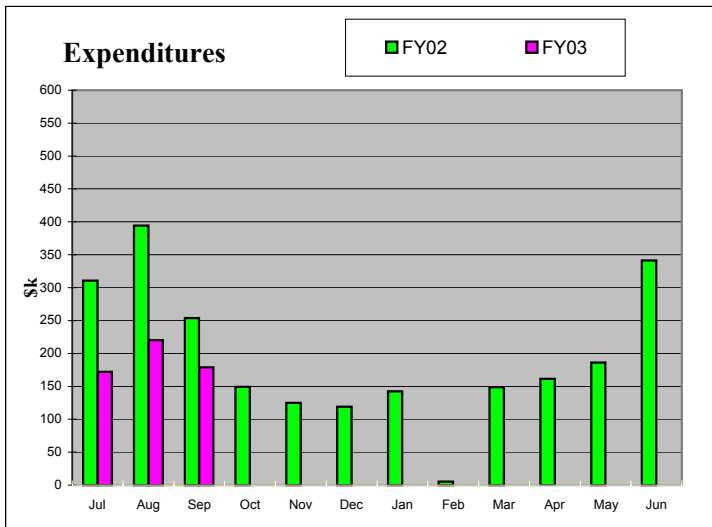
Fund	Fund Name	YTD Revenues	% Chg Pry Yr	YTD Transfers In	% Chg Pry Yr	YTD Expenses	% Chg Pry Yr	Cash Balance	Encumbrance	Unobligated Cash Balance
0125	Federal Indirect	-	N/A	29,923	110.1%	(42,974)	124.2%	184,454	-	184,454
0232	Disaster Emergency	-	N/A	-	N/A	-	N/A	-	-	-
0243	<sup>1</sup> Parks & Rec	1,097,943	-2.4%	151,754	98.4%	(571,089)	-40.5%	2,293,937	27,333	2,266,604
0243.02	Parks & Rec	126,223	12.7%	-	N/A	(97,568)	-38.0%	457,009	165,828	291,181
0243.03	Parks & Rec	-	N/A	10,224	17.2%	(9,754)	15.1%	8,466	-	8,466
0247.01	Capital Imp	-	-100.0%	342,834	-0.3%	(229,098)	N/A	1,559,710	823,733	735,977
0247.02	Waterways Imp	4,128	N/A	343,864	2.7%	(501,817)	N/A	41,488	671,764	(630,276)
0247.03	Off Road MV	1,881	N/A	342,834	2.4%	(155,488)	N/A	1,415,922	571,402	844,520
0247.04	Road & Bridge	-	N/A	178,559	2.4%	(50,645)	N/A	938,328	547,915	390,413
0250.01	State Vessel	501,315	N/A	-	N/A	(501,333)	N/A	91,733	-	91,733
0250.02	Cross Country Ski	9,803	73.4%	-	-100.0%	(8,885)	56.2%	76,467	-	76,467
0250.03	Snowmobile	200,313	N/A	5,810	N/A	(591,741)	N/A	181,761	-	181,761
0250.04	<sup>2</sup> Motorbike	184,760	12.5%	-	-100.0%	(139,346)	32.5%	902,072	254,817	647,255
0250.05	Rec Vehicle	5,381	N/A	499,698	7.8%	(351,851)	N/A	4,162,469	4,283,615	(121,146)
0348	Federal Grant	629,391	N/A	111,740	N/A	(683,545)	N/A	169,164	1,807,264	(1,638,100)
0349	Misc Special	20,642	N/A	-	N/A	(2,799)	N/A	52,279	7,500	44,779
0410.01	Enterprise	307,969	-13.7%	-	N/A	(271,437)	N/A	497,921	-	497,921
0410.02	Business Accounts	204,261	220.9%	25,000	208.8%	(134,369)	430.9%	300,271	-	300,271
0494.05	Petroleum Violation	1,277	N/A	-	N/A	-	N/A	138,078	73,635	64,443
0496.01	Park Donations	9,066	-22.0%	-	-100.0%	(4,032)	N/A	195,646	-	195,646
0496.02	Harriman	45,967	3.6%	-	-100.0%	(13,680)	0.1%	667,405	-	667,405
0496.03	Park Land Trust(PLT)	89,718	124.9%	-	-100.0%	(173,751)	N/A	1,964,841	7,963	1,956,878
0496.04	PLT Ponderosa	5,504	N/A	1,000,000	0.0%	(931,891)	N/A	85,690	-	85,690
0496.05	Plummer to Mullen	1,572	-95.9%	-	-100.0%	(9,503)	-56.9%	163,760	11,504	152,256
<b>Notes:</b>										
		<sup>1</sup> YTD Revenues does not include credit card sales from Reserve America								
		<sup>2</sup> Includes 15% for administration								
		<b>CASH BALANCE</b> reconciles to DAFR 8190 - Statement of Cash Position								

## FUND 0243 - State FY2003



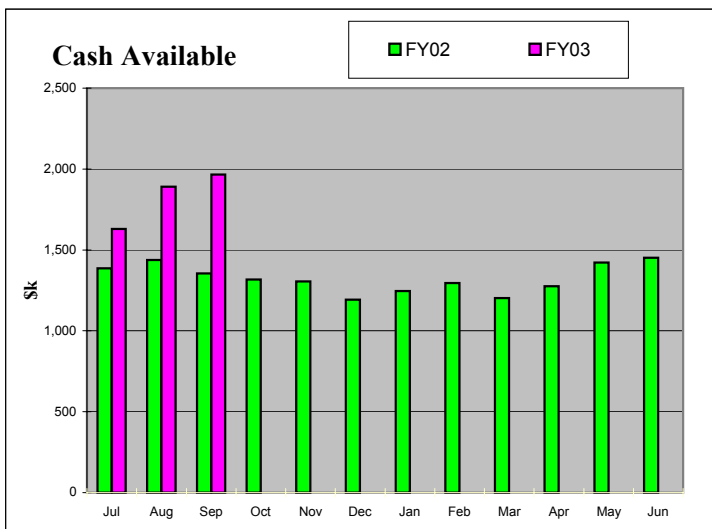
	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>QTD</u>	<u>YTD</u>
<b>FY03</b>	490,021	166,640	441,282	1,097,943	1,097,943
<b>FY02</b>	473,674	408,081	242,972	1,124,728	1,124,728
<b>%change</b>	3.5%	-59.2%	81.6%	-2.4%	-2.4%

Year To Date Revenue does not include credit card sales through Reserve America so is not comparable for the first quarter. Revenue is up for the calendar year 5.5%.



	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>QTD</u>	<u>YTD</u>
<b>FY03</b>	171,949	220,263	178,877	571,089	571,089
<b>FY02</b>	310,802	394,488	254,002	959,292	959,292
<b>%change</b>	-44.7%	-44.2%	-29.6%	-40.5%	-40.5%

The agency changed the allocation methodology between funds which impacted the Year To Date expenditures. Expenditures are expected to be slightly higher at the end of the fiscal year as general the general fund appropriation is reduced.

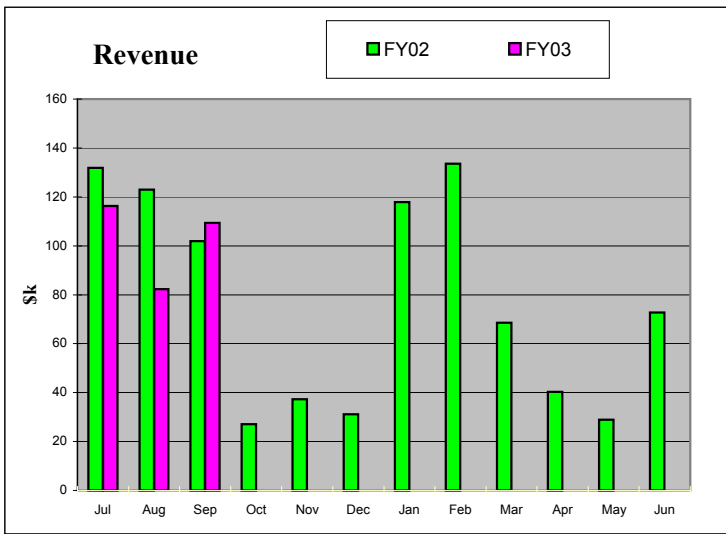


	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>YTD</u>
<b>FY03</b>	1,629,495	1,890,162	1,966,604	2,266,604
<b>FY02</b>	1,385,948	1,437,325	1,353,994	1,353,994
<b>%change</b>	17.6%	31.5%	45.2%	67.4%

The cash balance at the end of the first quarter is higher than in previous years. This is due to a reduction in expenditures of 40.5% in the first quarter and an increase in revenue of 5.5% for the calendar year.

The cash balance does not include \$351,000 cash advance to Federal Fund 0348.

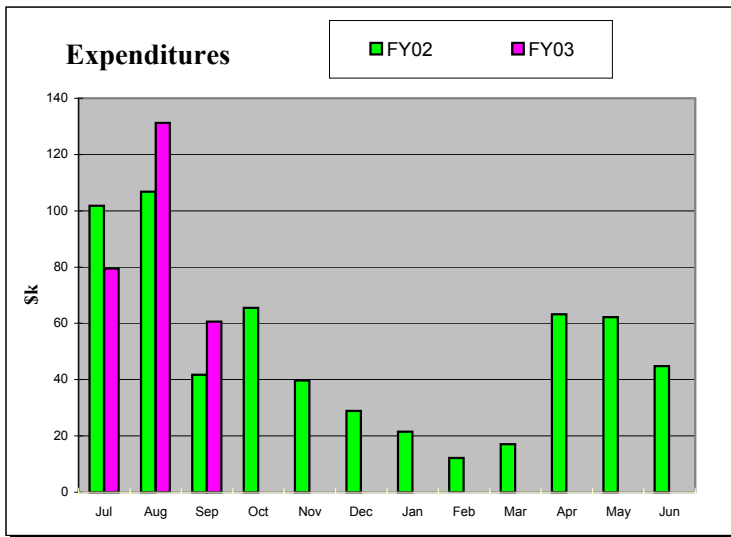
## FUND 0410.01 - State FY2003



	Jul	Aug	Sep	QTD	YTD
<b>FY03</b>	116,308	82,230	109,431	307,969	307,969
<b>FY02</b>	131,881	123,012	101,958	356,851	356,851
<b>%change</b>	-11.8%	-33.2%	7.3%	-13.7%	-13.7%

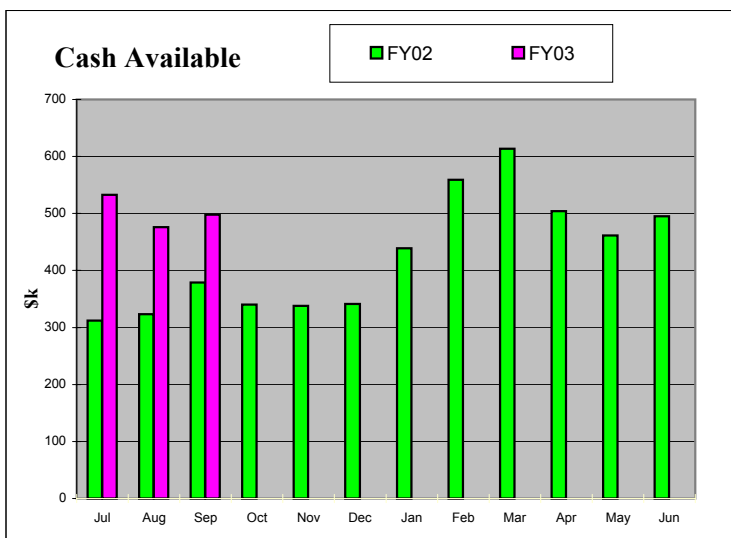
Year To Date Revenue does not include credit card sales processed through Reserve America which would account for part of the negative percentage change.

Revenue in nontaxable rent was down significantly. Additional analysis on revenue will be conducted and results included in the 2nd quarter financial statements.



	Jul	Aug	Sep	QTD	YTD
<b>FY03</b>	79,520	131,251	60,666	271,437	271,437
<b>FY02</b>	101,739	106,784	41,736	250,259	250,259
<b>%change</b>	-21.8%	22.9%	45.4%	8.5%	8.5%

Expenditures fluctuate with the purchase of items for resale and capital projects. Inventory purchases at the Priest Lake Store were up significantly.

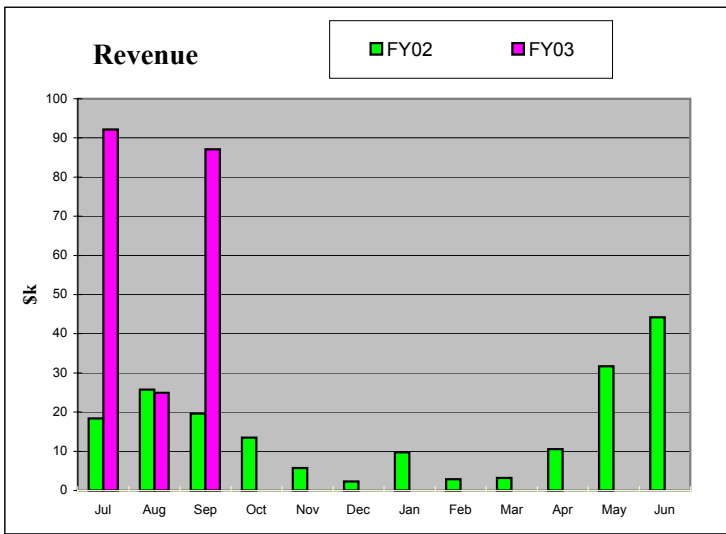


	Jul	Aug	Sep	YTD
<b>FY03</b>	532,734	476,062	497,921	497,921
<b>FY02</b>	312,299	323,360	379,165	379,165
<b>%change</b>	70.6%	47.2%	31.3%	31.3%

Cash available in this fund continues to grow as planned. Two large projects planned for cash in this fund are for Kokanee Cove within Ponderosa State Park and improvements to roads and utilities at Heyburn State Park.

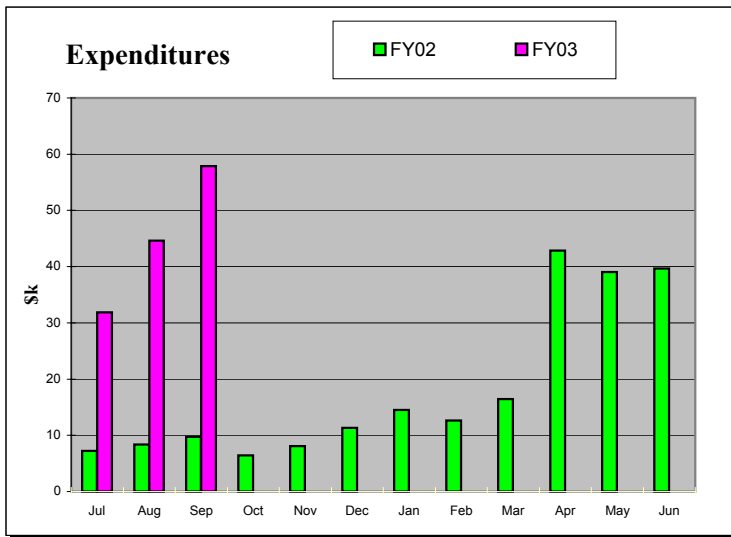


## FUND 0410.02 - State FY2003



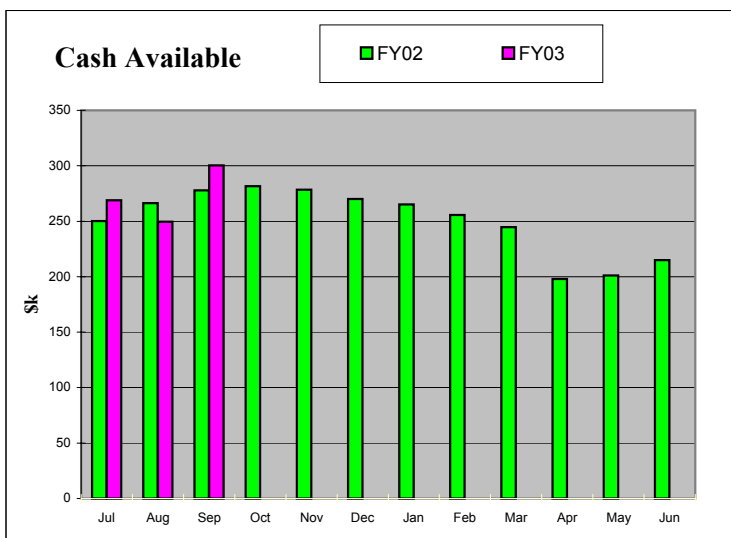
	Jul	Aug	Sep	QTD	YTD
<b>FY03</b>	92,190	24,946	87,125	204,261	204,261
<b>FY02</b>	18,353	25,722	19,580	63,656	63,656
<b>%change</b>	402.3%	-3.0%	345.0%	220.9%	220.9%

Revenue related to operating the McFadden Farm was deposited into this fund. This is a new activity not included in prior years.



	Jul	Aug	Sep	QTD	YTD
<b>FY03</b>	31,863	44,642	57,864	134,369	134,369
<b>FY02</b>	7,208	8,376	9,727	25,311	25,311
<b>%change</b>	342.0%	432.9%	494.9%	430.9%	430.9%

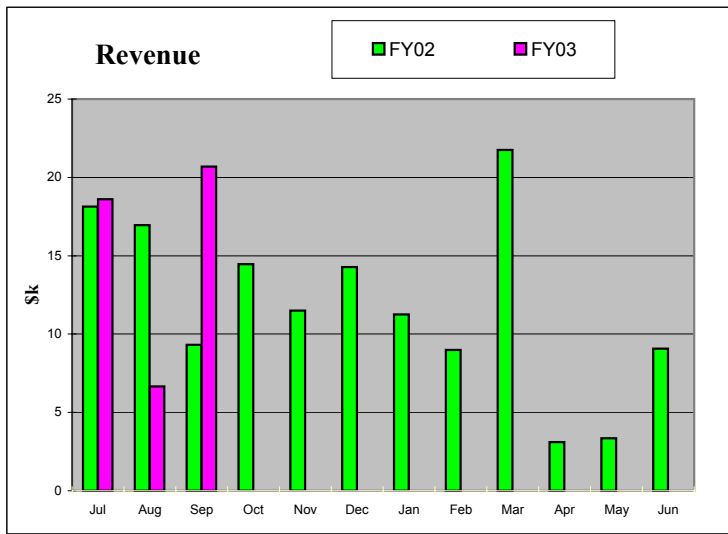
Expenditures related to operating the McFadden Farm is included in this fund. This is a new activity not included in prior years.



	Jul	Aug	Sep	YTD
<b>FY03</b>	269,017	249,620	300,271	300,271
<b>FY02</b>	250,082	266,185	277,980	277,980
<b>%change</b>	7.6%	-6.2%	8.0%	8.0%

The current cash balance in this fund is sufficient to maintain operations. However, \$174,815 may be required to be paid out in a lump sum to Heyburn Cabin Leadseholders. Cash availability with then be tight due to the small amount of revenue collected for remaining activities and the negative balance of \$36,186 related to operating the McFadden Farm in calendar year 2002.

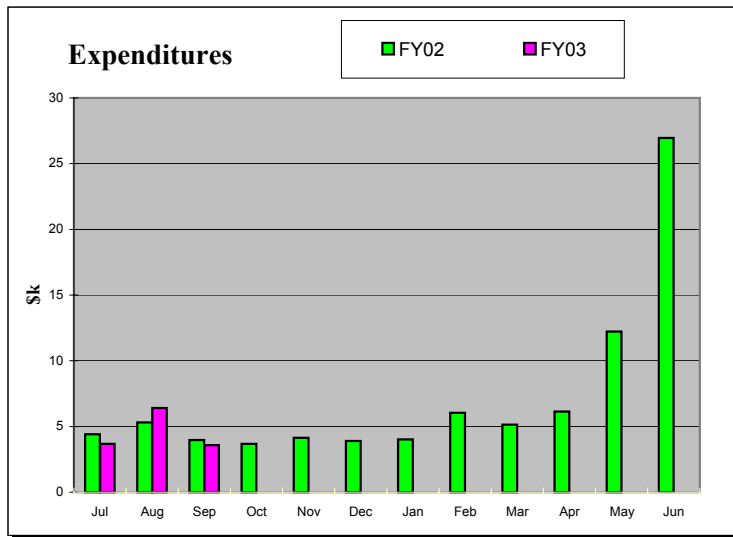
## FUND 0496.02 - State FY2003



	Jul	Aug	Sep	QTD	YTD
<b>FY03</b>	18,605	6,667	20,696	45,967	45,967
<b>FY02</b>	18,129	16,943	9,319	44,391	44,391
<b>%change</b>	2.6%	-60.7%	122.1%	3.6%	3.6%

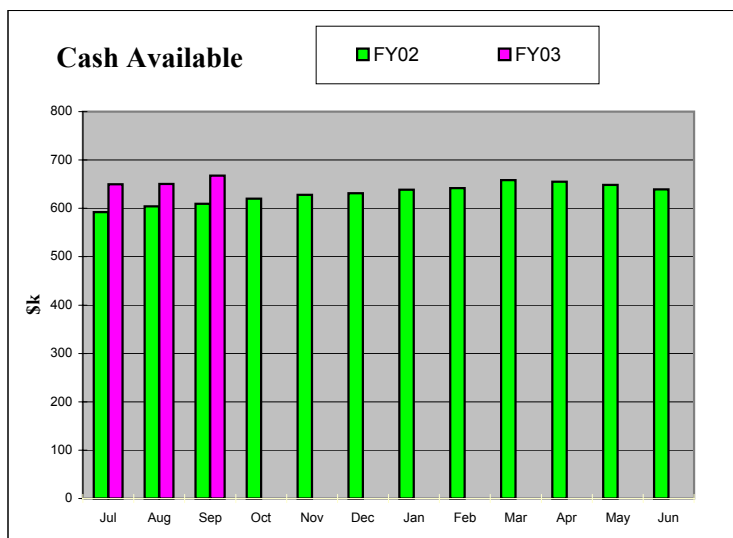
Revenue for the year is up 3.6%. Dorm Revenue was down because of cancellations but revenue increased overall because of yurt revenue, motor vehicle entrance fees, and renting the ranch manager's house.

The park management has also been able to secure some private grant money for critical work being done to the creek on the Sheridan Ranch.



	Jul	Aug	Sep	QTD	YTD
<b>FY03</b>	3,684	6,410	3,585	13,680	13,680
<b>FY02</b>	4,400	5,299	3,968	13,667	13,667
<b>%change</b>	-16.3%	21.0%	-9.7%	0.1%	0.1%

Spending patterns are consistent across fiscal years for this fund.



	Jul	Aug	Sep	YTD
<b>FY03</b>	650,038	650,294	667,405	667,405
<b>FY02</b>	592,550	604,194	609,544	609,544
<b>%change</b>	9.7%	7.6%	9.5%	9.5%

The increase in cash balance is due to increased revenue from park fees and interest income reinvested by the State Treasurer's Office.

## PARK REVENUE

Park and Recreation Fund 0243			
January-September			
Revenue			
PARK	2001	2002	% change
Priest Lake	\$ 160,334	\$ 159,111	-0.76
Round Lake	\$ 53,782	\$ 58,281	8.37
Farragut	\$ 262,132	\$ 303,421	15.75
Old Mission	\$ 29,407	\$ 32,175	9.41
Heyburn	\$ 213,137	\$ 209,513	-1.70
CDA Parkway	\$ 10,705	\$ 12,448	16.28
4 M	\$ 20	\$ -	-100.00
Dworshak	\$ 83,620	\$ 91,684	9.64
Hells Gate	\$ 150,655	\$ 173,983	15.48
Winchester	\$ 64,970	\$ 67,061	3.22
Ponderosa	\$ 204,233	\$ 239,612	17.32
Eagle Island	\$ 90,597	\$ 70,451	-22.24
Lucky Peak	\$ 104,384	\$ 107,843	3.31
Bruneau	\$ 89,217	\$ 90,797	1.77
Three Island	\$ 127,498	\$ 133,156	4.44
Cascade	\$ 77,498	\$ 91,552	18.13
Malad Gorge	\$ 14,804	\$ 17,463	17.96
City of Rocks	\$ 50,791	\$ 49,034	-3.46
Walcott	\$ 23,121	\$ 29,585	27.96
Massacre	\$ 46,332	\$ 51,414	10.97
Bear Lake	\$ 68,551	\$ 68,992	0.64
<sup>1</sup> Harriman	\$ 114,304	\$ 103,459	-9.49
Henry's Lake	\$ 57,813	\$ 50,584	-12.50
Mesa Falls	\$ 1,311	\$ -	-100.00
Yankee Fork	\$ 631	\$ 717	13.48
<b>Totals</b>	<b>\$ 2,099,846</b>	<b>\$ 2,212,336</b>	<b>5.36</b>

<sup>1</sup> Harriman is Fund 0496.02